

Listing of the Claims

The following claims are pending in this application:

Claims 1-51. (**Cancelled**)

52. (**New**) A spa head rest comprising:

a resilient main body adapted to support the head of an occupant of the spa, the resilient main body having at least one perforation adapted to emit sound produced by a speaker positioned in the head rest; and

means for mounting the resilient main body to a tub section of the spa.

53. (**New**) The spa head rest as recited in claim 52, wherein the means for mounting the resilient main body to a tub section of the spa comprises means for mounting the resilient main body directly to the tub section of the spa.

54. (**New**) The spa head rest as recited in claim 52, wherein the at least one perforation comprises a plurality of perforations.

55. (**New**) The spa head rest as recited in claim 54, wherein the plurality of perforations comprises at least two sets of perforations.

56. (**New**) The spa head rest as recited in claim 55, wherein the at least two sets of perforations are positioned adjacent the ears of the occupant.

57. (**New**) The spa head rest as recited in claim 52, wherein the means for mounting the resilient main body to the tub section of the spa comprises means for removably mounting the resilient main body to the tub section of the spa.

58. (**New**) The spa head rest as recited in claim 52, wherein the speaker positioned in the head rest is positioned directly beneath at least one perforation.

59. **(New)** The spa head rest as recited in claim 52, wherein the resilient main body is made from one of polyurethane and polyethylene.

60. **(New)** The spa head rest as recited in claim 52, further comprising a light transferring insert.

61. **(New)** The spa head rest as recited in claim 52, further comprising a fluid flow element.

62. **(New)** The spa head rest as recited in claim 52, wherein the spa tub section comprises at least one seat having a plurality of water jets; and wherein the means for mounting the resilient main body to a tub section of the spa comprises means for mounting the resilient main body above the water jets.

63. **(New)** The spa head rest as recited in claim 52, wherein the means for mounting the resilient main body to a tub section of the spa comprises means for mounting the resilient main body whereby the nominal height of the spa is not increased.

64. **(New)** The spa head rest as recited in claim 52, wherein the speaker comprises at least one marine-grade audio speaker